



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN THE GENERAL FUND
SECOND QUARTER FISCAL YEAR 2017

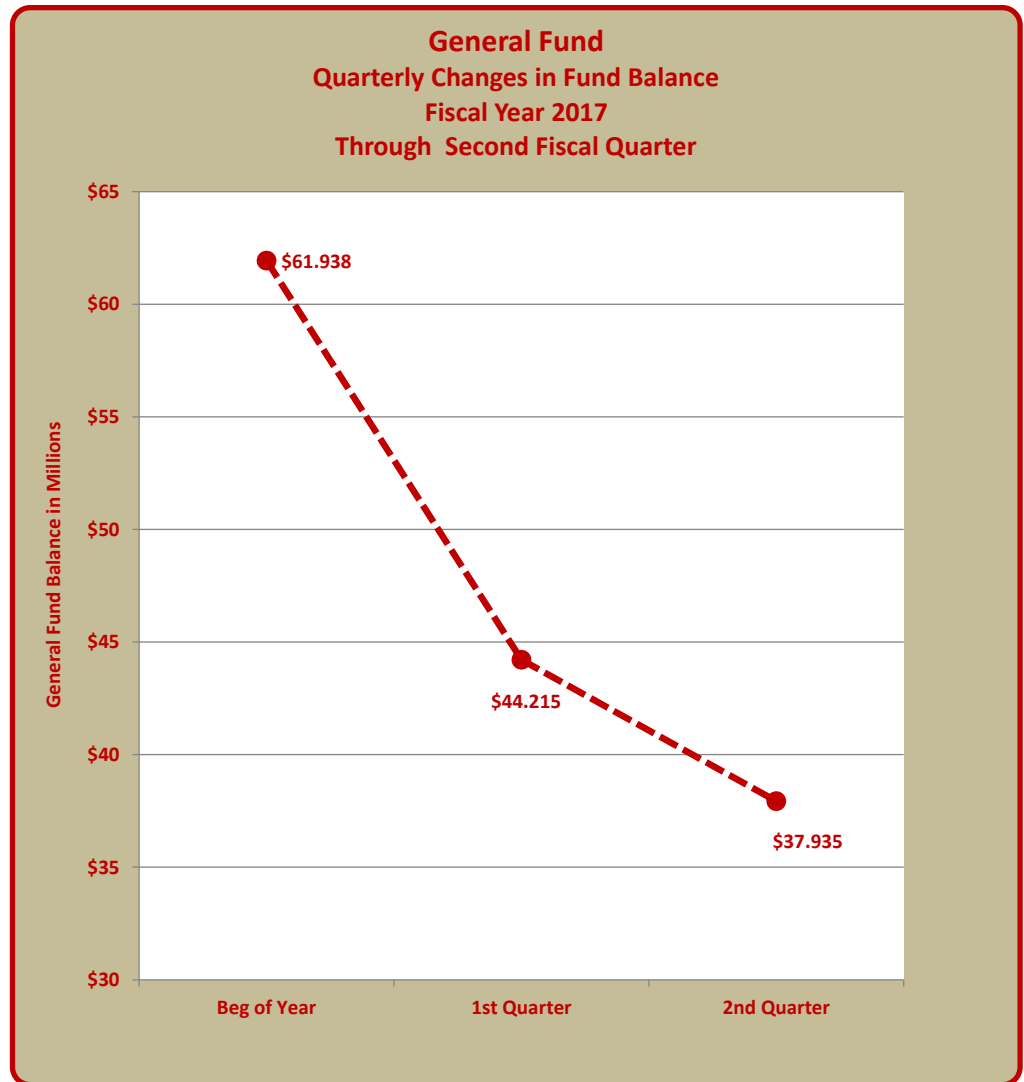
General Fund	
Budget	Actual
Fiscal Year Totals	Year To Date Totals

Revenues:		
Property Taxes	\$ 33,359,875	1,100,332
Other Taxes	24,548,596	8,245,289
Licenses and Permits	696,550	363,647
Grants	211,641	15,214
Charges for Services	14,300,068	6,480,274
Fines	2,965,420	326,801
Reimbursements	6,253,601	749,399
Interest	425,933	263,430
Miscellaneous	256,138	97,402
Cash on Hand	2,084,794	0
Total Revenues	\$ 85,102,616	17,641,787

Expenditures and Encumbrances:		
Personnel	\$ 63,761,992	30,590,749
Contractual Services	11,115,468	5,308,913
Commodities	5,117,451	2,088,966
Capital	270,000	75,666
Debt Service - Principal	0	0
Debt Service - Interest	0	0
Debt Service - Requirement	0	0
Contingency and Other	1,500,575	0
Total Expenditures and Encumbrances	\$ 81,765,486	38,064,294
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,337,130	(20,422,507)

Other Financing Sources (Uses):		
Issuance of Bonds	\$ 0	0
Premium on Bonds Sold	0	0
Transfers In	2,743,767	2,094,661
Transfers Out	6,080,897	6,080,897
Total Other Financing Sources (Uses)	\$ (3,337,130)	(3,986,236)

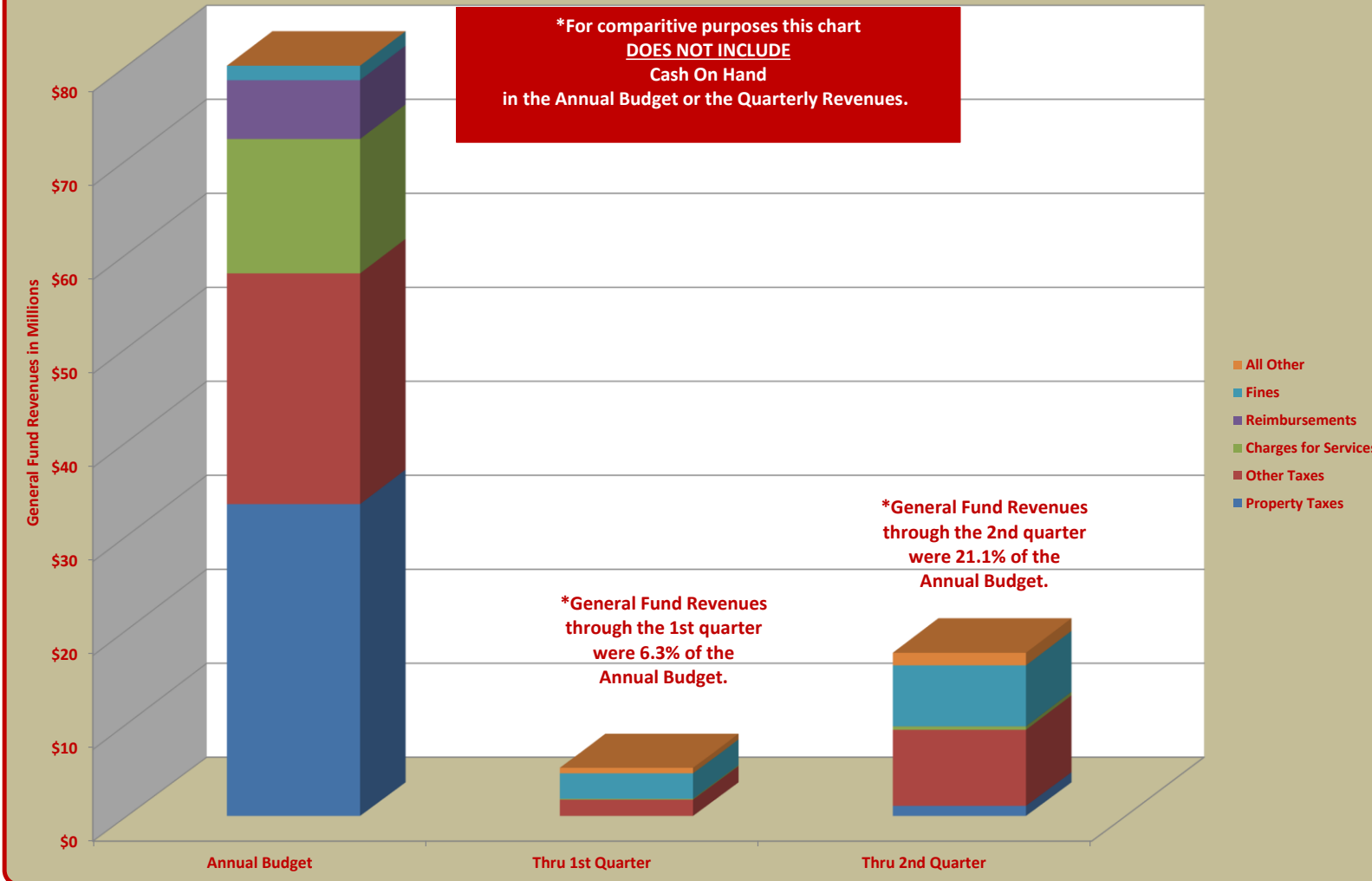
Less Encumbrances included above:		
Contractual Services	\$ 228,964	
Commodities	138,965	
Capital	38,003	
Contingency and Other	0	
Total Encumbrances included above	405,932	
Net Change in Fund Balance	\$ 0	(24,002,810)
Fund Balance, Beginning of Year	\$ 61,938,304	
Fund Balance, End of Quarter	\$ 37,935,494	





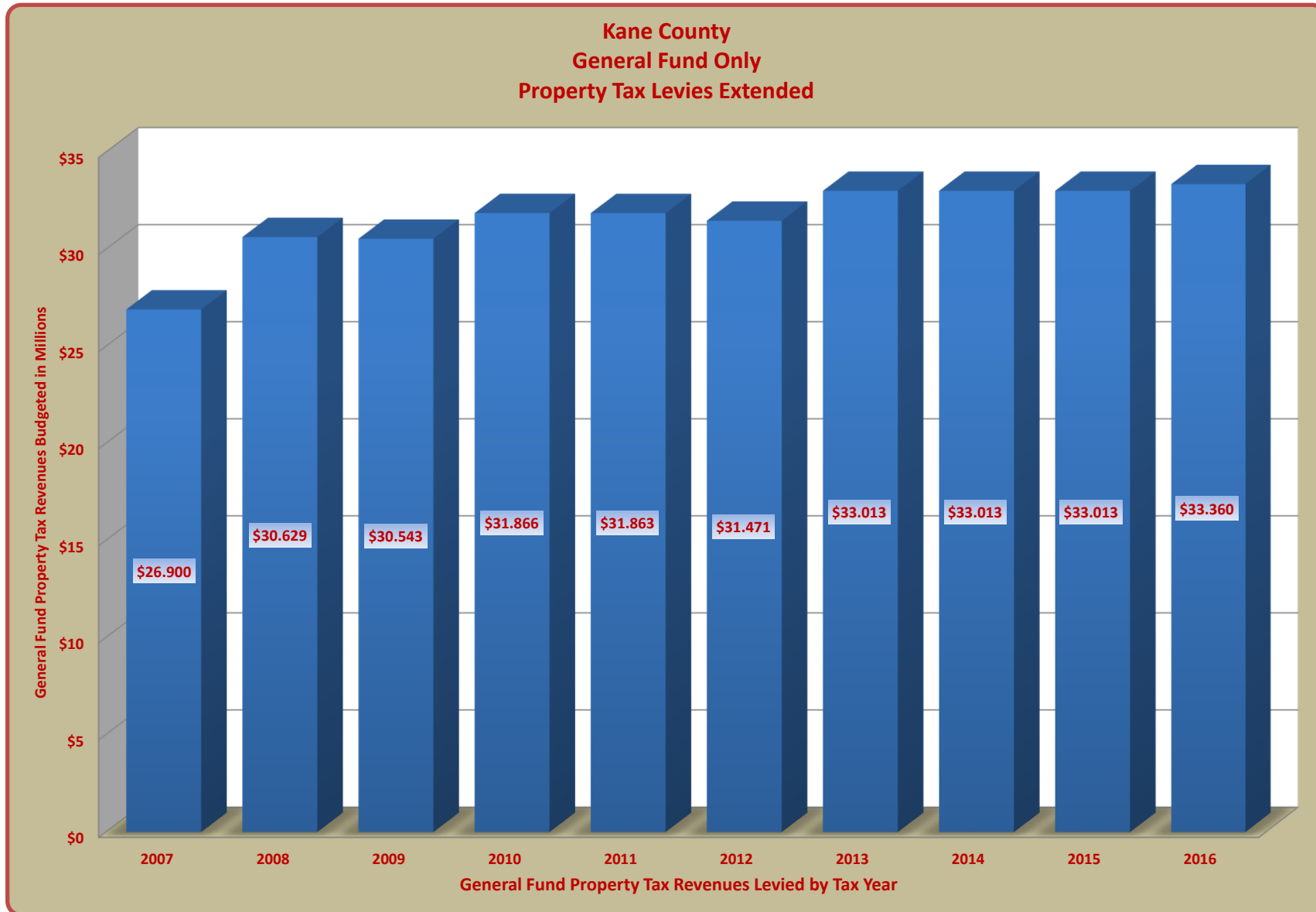
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GENERAL FUND REVENUES FISCAL YEAR 2017
 SECOND QUARTER FISCAL YEAR 2017

**General Fund Revenues Fiscal Year 2017
 Annual Budget Compared to Year-To-Date Actual
 Through Second Quarter Fiscal Year 2017**





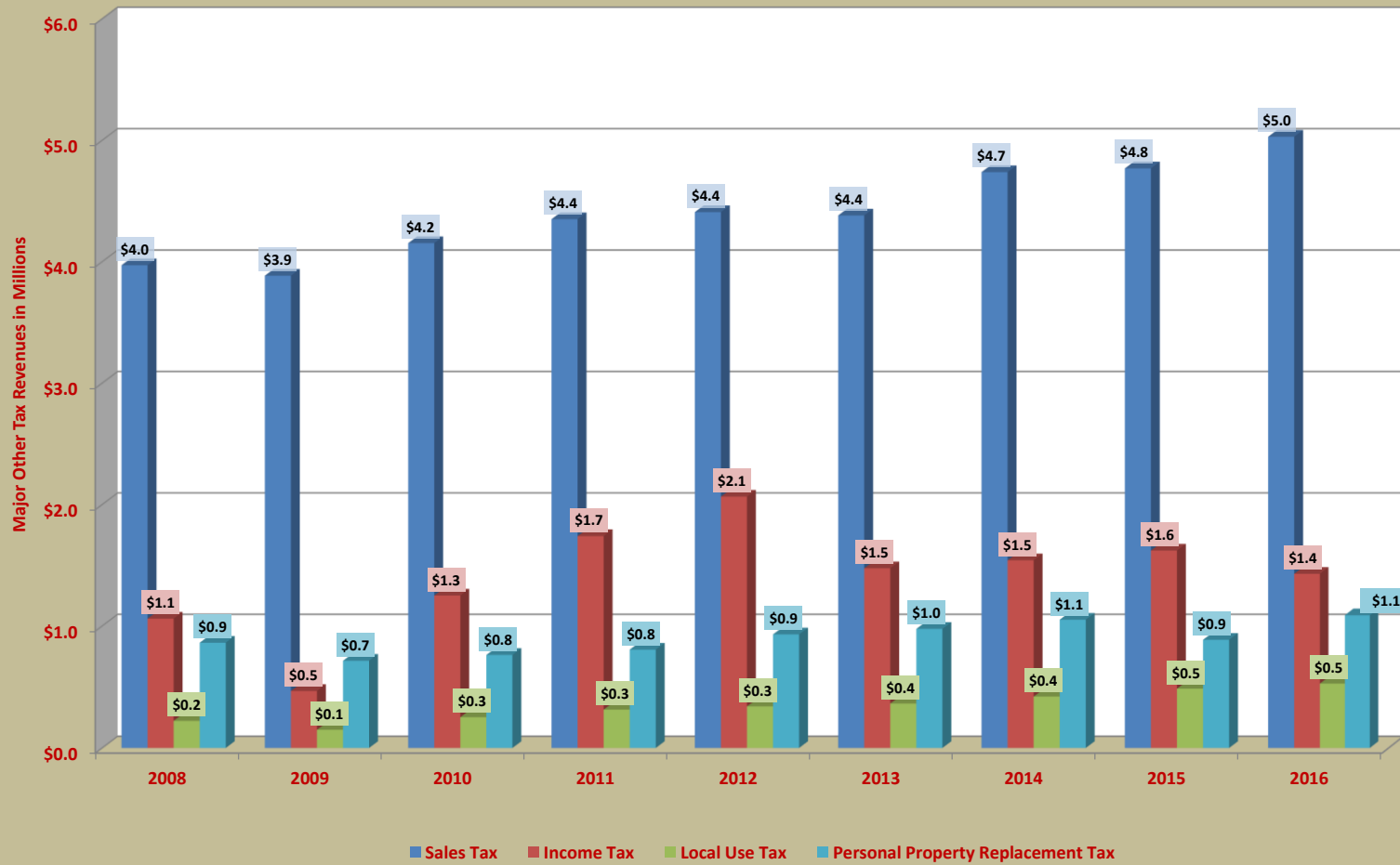
TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR GENERAL FUND ONLY
SECOND QUARTER FISCAL YEAR 2017





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 MAJOR OTHER TAX GENERAL FUND REVENUES COMPARATIVE HISTORY
 SECOND QUARTER FISCAL YEAR 2017

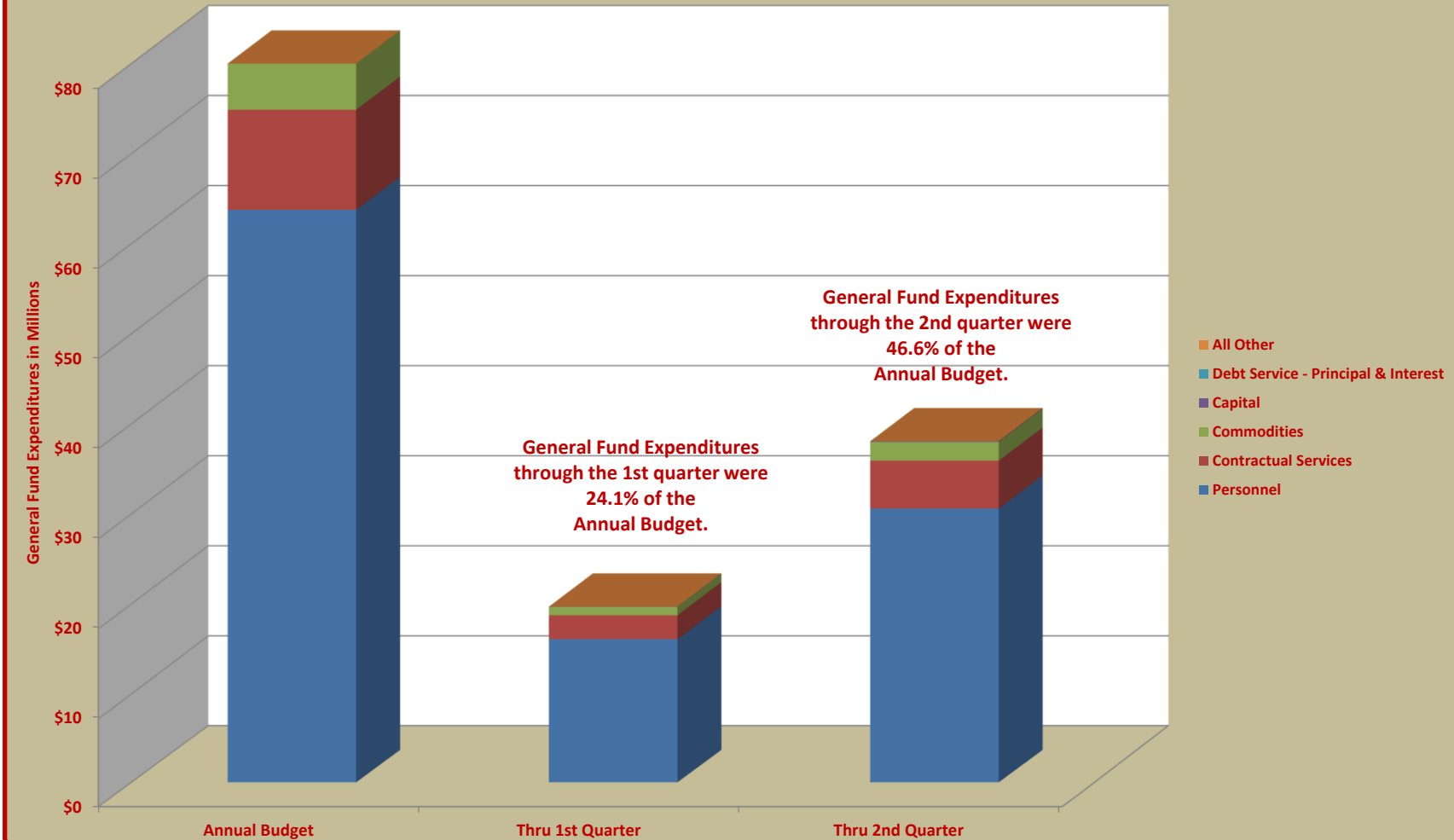
Ten Year History
Major Other Tax General Fund Revenues
Through Second Quarter
Fiscal Years 2008-2017





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
GENERAL FUND EXPENDITURES FISCAL YEAR 2017
SECOND QUARTER FISCAL YEAR 2017

**General Fund Expenditures Fiscal Year 2017
Annual Budget Compared to Year-To-Date Actual
Through Second Quarter Fiscal Year 2017**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 2017

	Major Funds				Nonmajor Funds		Total Governmental Funds	
	General Fund		Major Special Revenue Funds		Other Governmental Funds			
	Budget	Actual	Budget	Actual	Budget	Actual		
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 33,359,875	1,100,332	6,796,568	224,173	14,908,209	487,729	55,064,652	1,812,234
Other Taxes	24,548,596	8,245,289	14,250,000	4,631,351	17,982,000	6,254,565	56,780,596	19,131,205
Licenses and Permits	696,550	363,647	0	0	1,530,150	1,218,671	2,226,700	1,582,318
Grants	211,641	15,214	0	0	7,374,459	7,283,426	7,586,100	7,298,640
Charges for Services	14,300,068	6,480,274	0	0	12,370,902	5,655,227	26,670,970	12,135,502
Fines	2,965,420	326,801	0	0	1,470,625	766,026	4,436,045	1,092,827
Reimbursements	6,253,601	749,399	15,721,346	479,364	2,559,022	1,655,879	24,533,969	2,884,642
Interest	425,933	263,430	135,160	163,285	528,283	669,376	1,089,376	1,096,090
Miscellaneous	256,138	97,402	0	0	3,826,161	2,982,734	4,082,299	3,080,136
Cash on Hand	2,084,794	0	250,000	0	22,373,601	0	24,708,395	0
Total Revenues	\$ 85,102,616	17,641,787	37,153,074	5,498,173	84,923,412	26,973,633	207,179,102	50,113,594
Expenditures and Encumbrances:								
Personnel	\$ 63,761,992	30,590,749	7,128,667	3,369,315	30,710,075	15,116,149	101,600,734	49,076,213
Contractual Services	11,115,468	5,308,913	8,589,962	4,181,765	29,087,380	22,427,003	48,792,810	31,917,682
Commodities	5,117,451	2,088,966	0	0	3,776,868	2,075,096	8,894,319	4,164,062
Capital	270,000	75,666	21,466,384	7,198,182	27,456,004	7,935,189	49,192,388	15,209,037
Debt Service - Principal	0	0	0	0	5,225,000	5,225,000	5,225,000	5,225,000
Debt Service - Interest	0	0	0	0	1,557,215	1,233,814	1,557,215	1,233,814
Debt Service - Requirement	0	0	0	0	924,325	0	924,325	0
Contingency and Other	1,500,575	0	0	0	19,528,375	2,515,723	21,028,950	2,515,723
Total Expenditures and Encumbrances	\$ 81,765,486	38,064,294	37,185,013	14,749,263	118,265,242	56,527,974	237,215,741	109,341,531
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,337,130	(20,422,507)	(31,939)	(9,251,090)	(33,341,830)	(29,554,341)	(30,036,639)	(59,227,937)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	30,000,000	0	30,000,000	0
Premium on Bonds Sold	0	0	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	2,743,767	2,094,661	31,939	5,783	11,453,861	10,219,087	14,229,567	12,319,531
Transfers Out	6,080,897	6,080,897	0	0	8,112,031	6,258,591	14,192,928	12,339,488
Total Other Financing Sources (Uses)	\$ (3,337,130)	(3,986,236)	31,939	5,783	33,341,830	3,960,496	30,036,639	(19,957)
Less Encumbrances included above:								
Contractual Services	\$ 228,964			3,748,265		10,555,055		14,532,285
Commodities	138,965			0		821,153		960,117
Capital	38,003			3,922,726		5,392,561		9,353,290
Contingency and Other	0			0		(24,329)		(24,329)
Total Encumbrances included above	405,932			7,670,992		16,744,440		24,821,364
Net Change in Fund Balance	\$ 0	(24,002,810)	0	(1,574,315)	0	(8,849,405)	0	(34,426,530)
Fund Balance, Beginning of Year	\$ 61,938,304		27,664,076		125,235,433		214,837,814	
Fund Balance, End of Quarter	\$ 37,935,494		26,089,761		116,386,029		180,411,284	



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMPARISONS OF OVERALL GOVERNMENTAL FUNDS TO RESTRICTED AND UNASSIGNED FUNDS
 SECOND QUARTER FISCAL YEAR 2017

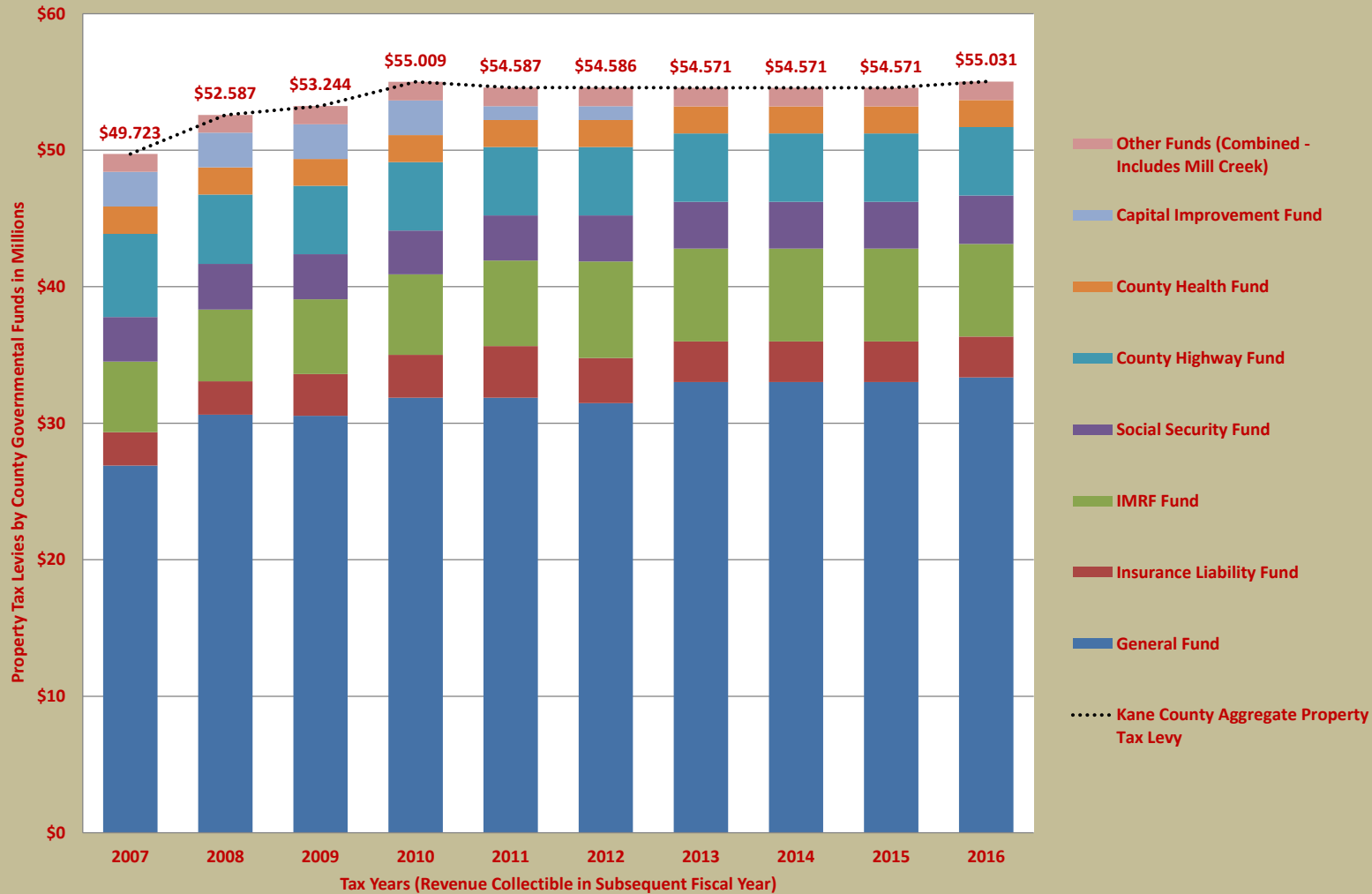
**Total Governmental Funds, Funds Restricted, and
 Estimated Funds Unassigned
 Second Quarter Fiscal Year 2017**





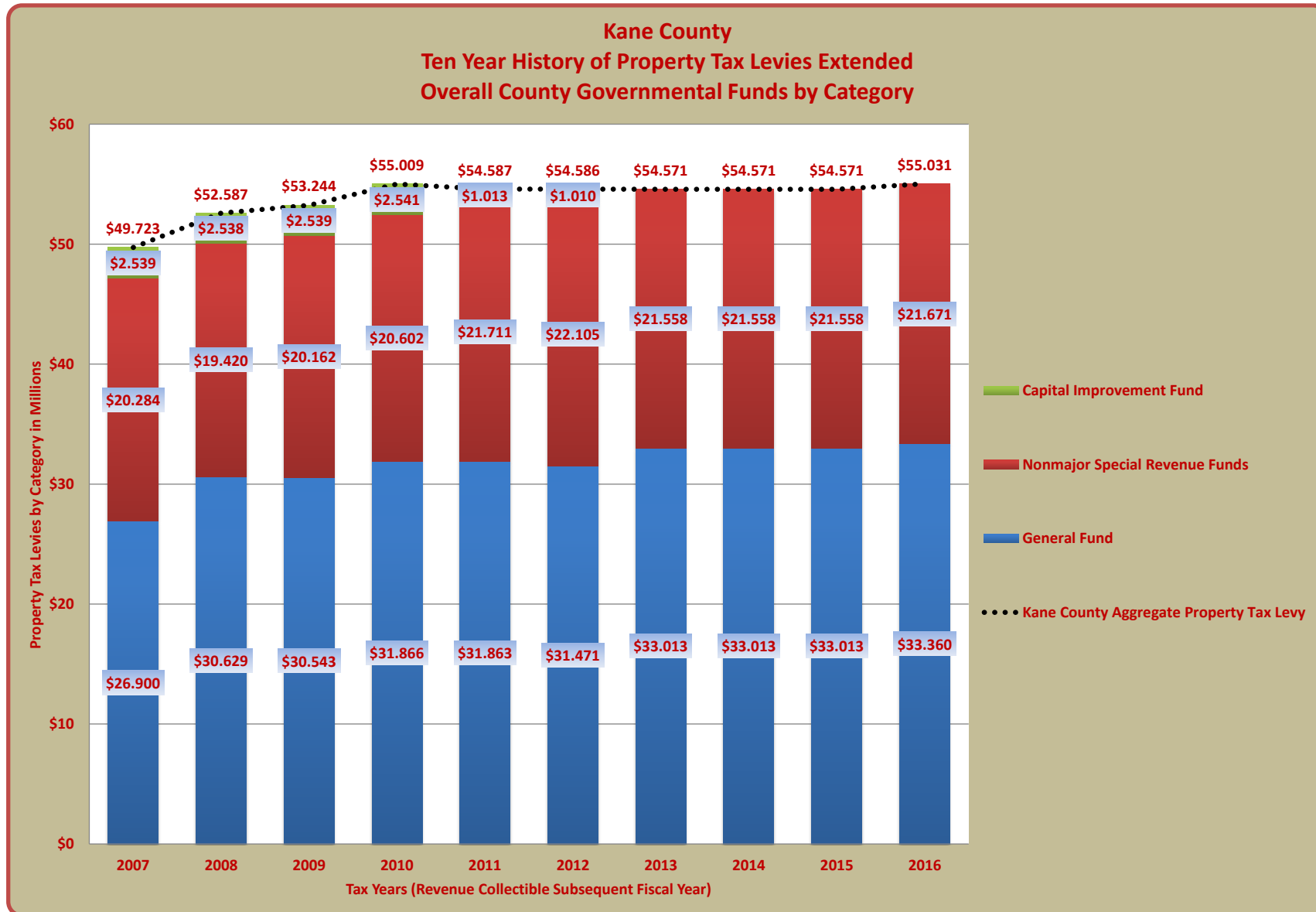
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND
 SECOND QUARTER FISCAL YEAR 2017

**Kane County
 Ten Year History of Property Tax Levies
 Overall County Governmental Funds by Fund**





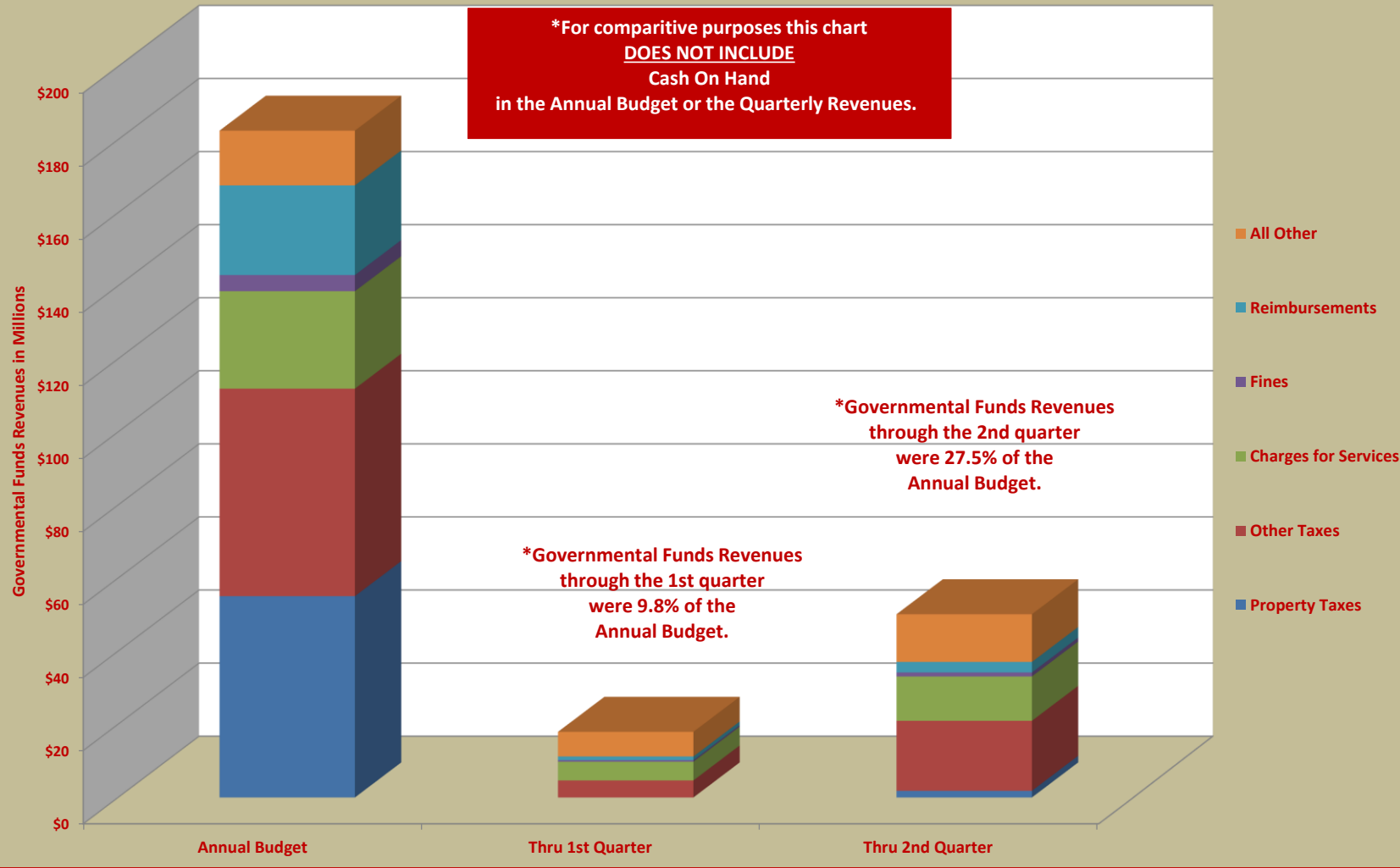
TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 TEN YEAR HISTORY OF PROPERTY TAX LEVIES FOR COUNTY GOVERNMENTAL FUNDS BY FUND CATEGORY
 SECOND QUARTER FISCAL YEAR 2017





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS REVENUES FISCAL YEAR 2017
 SECOND QUARTER FISCAL YEAR 2017

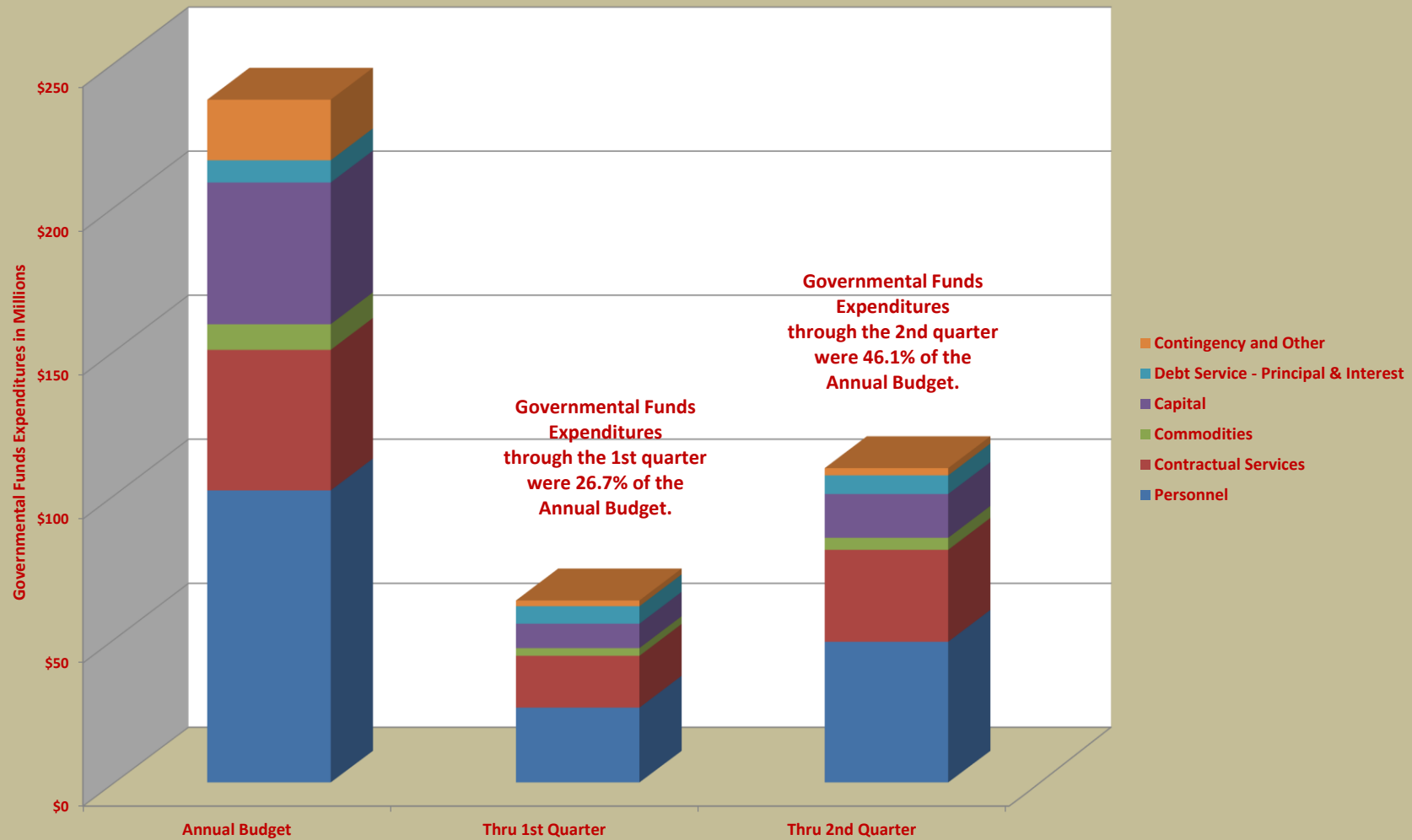
**Governmental Funds Revenues Fiscal Year 2017
 Annual Budget Compared to Year-To-Date Actual
 Through Second Quarter Fiscal Year 2017**





TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 GOVERNMENTAL FUND EXPENDITURES FISCAL YEAR 2017
 SECOND QUARTER FISCAL YEAR 2017

**Governmental Funds Expenditures Fiscal Year 2017
 Annual Budget Compared to Year-To-Date Actual
 Through Second Quarter Fiscal Year 2017**





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 2017

	Major Funds						Nonmajor Funds	
	General Fund		IMRF Fund		Transportation Sales Tax Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 33,359,875	1,100,332	6,796,568	224,173	0	0	14,874,570	486,840
Other Taxes	24,548,596	8,245,289	0	0	14,250,000	4,631,351	17,857,000	6,143,521
Licenses and Permits	696,550	363,647	0	0	0	0	1,530,150	1,218,671
Grants	211,641	15,214	0	0	0	0	7,374,459	7,283,426
Charges for Services	14,300,068	6,480,274	0	0	0	0	10,715,902	4,608,972
Fines	2,965,420	326,801	0	0	0	0	1,470,625	766,026
Reimbursements	6,253,601	749,399	0	0	15,721,346	479,364	1,095,842	1,154,488
Interest	425,933	263,430	50,160	30,963	85,000	132,321	364,362	450,625
Miscellaneous	256,138	97,402	0	0	0	0	3,826,161	2,982,734
Cash on Hand	2,084,794	0	250,000	0	0	0	15,085,287	0
Total Revenues	\$ 85,102,616	17,641,787	7,096,728	255,137	30,056,346	5,243,036	74,194,358	25,095,304
Expenditures and Encumbrances:								
Personnel	\$ 63,761,992	30,590,749	7,128,667	3,369,315	0	0	30,710,075	15,116,149
Contractual Services	11,115,468	5,308,913	0	0	8,589,962	4,181,765	27,588,697	19,650,357
Commodities	5,117,451	2,088,966	0	0	0	0	3,776,868	2,075,096
Capital	270,000	75,666	0	0	21,466,384	7,198,182	8,255,911	4,054,218
Debt Service - Principal	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0
Contingency and Other	1,500,575	0	0	0	0	0	106,542	2,515,723
Total Expenditures and Encumbrances	\$ 81,765,486	38,064,294	7,128,667	3,369,315	30,056,346	11,379,947	70,438,093	43,411,543
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,337,130	(20,422,507)	(31,939)	(3,114,179)	0	(6,136,911)	3,756,265	(18,316,240)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	2,743,767	2,094,661	31,939	5,783	0	0	3,508,549	3,076,549
Transfers Out	6,080,897	6,080,897	0	0	0	0	7,264,814	6,258,591
Total Other Financing Sources (Uses)	\$ (3,337,130)	(3,986,236)	31,939	5,783	0	0	(3,756,265)	(3,182,043)
Less Encumbrances included above:								
Contractual Services	\$ 0	228,964	0	0	0	3,748,265	0	8,568,958
Commodities	0	138,965	0	0	0	0	0	821,153
Capital	0	38,003	0	0	0	3,922,726	0	1,845,761
Contingency and Other	0	0	0	0	0	0	0	(24,329)
Total Encumbrances included above	0	405,932	0	0	0	7,670,992	0	11,211,543
Net Change in Fund Balance	\$ 0	(24,002,810)	0	(3,108,396)	0	1,534,081	0	(10,286,739)
Fund Balance, Beginning of Year	\$ 61,938,304		5,793,491		21,870,585		87,013,014	
Fund Balance, End of Quarter	\$ 37,935,494		2,685,095		23,404,666		76,726,274	



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS
SECOND QUARTER FISCAL YEAR 2017

	Nonmajor Funds				Permanent Fund		Total Governmental Funds	
	Debt Service Funds		Capital Project Funds		Working Cash Fund		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:								
Property Taxes	\$ 0	0	33,639	889	0	0	55,064,652	1,812,234
Other Taxes	0	0	125,000	111,044	0	0	56,780,596	19,131,205
Licenses and Permits	0	0	0	0	0	0	2,226,700	1,582,318
Grants	0	0	0	0	0	0	7,586,100	7,298,640
Charges for Services	0	0	1,655,000	1,046,255	0	0	26,670,970	12,135,502
Fines	0	0	0	0	0	0	4,436,045	1,092,827
Reimbursements	818,830	295,267	644,350	206,123	0	0	24,533,969	2,884,642
Interest	50,821	44,398	89,850	155,907	23,250	18,447	1,089,376	1,096,090
Miscellaneous	0	0	0	0	0	0	4,082,299	3,080,136
Cash on Hand	0	0	7,288,314	0	0	0	24,708,395	0
Total Revenues	\$ 869,651	339,665	9,836,153	1,520,218	23,250	18,447	207,179,102	50,113,594
Expenditures and Encumbrances:								
Personnel	\$ 0	0	0	0	0	0	101,600,734	49,076,213
Contractual Services	850	800	1,497,833	2,775,846	0	0	48,792,810	31,917,682
Commodities	0	0	0	0	0	0	8,894,319	4,164,062
Capital	0	0	19,200,093	3,880,971	0	0	49,192,388	15,209,037
Debt Service - Principal	5,225,000	5,225,000	0	0	0	0	5,225,000	5,225,000
Debt Service - Interest	1,557,215	1,233,814	0	0	0	0	1,557,215	1,233,814
Debt Service - Requirement	924,325	0	0	0	0	0	924,325	0
Contingency and Other	14,115	0	19,384,468	0	23,250	0	21,028,950	2,515,723
Total Expenditures and Encumbrances	\$ 7,721,505	6,459,614	40,082,394	6,656,817	23,250	0	237,215,741	109,341,531
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,851,854)	(6,119,949)	(30,246,241)	(5,136,599)	0	18,447	(30,036,639)	(59,227,937)
Other Financing Sources (Uses):								
Issuance of Bonds	\$ 0	0	30,000,000	0	0	0	30,000,000	0
Premium on Bonds Sold	0	0	30,000,000	0	0	0	30,000,000	0
Transfer to Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	6,851,854	6,142,539	1,093,458	1,000,000	0	0	14,229,567	12,319,531
Transfers Out	0	0	847,217	0	0	0	14,192,928	12,339,488
Total Other Financing Sources (Uses)	\$ 6,851,854	6,142,539	60,246,241	1,000,000	0	0	60,036,639	(19,957)
Less Encumbrances included above:								
Contractual Services	\$ 0	0	0	1,986,098	0	0	0	14,532,285
Commodities	0	0	0	0	0	0	0	960,117
Capital	0	0	0	3,546,800	0	0	0	9,353,290
Contingency and Other	0	0	0	0	0	0	0	(24,329)
Total Encumbrances included above	0	0	0	5,532,897	0	0	0	24,821,364
Net Change in Fund Balance	\$ 0	22,590	30,000,000	1,396,298	0	18,447	30,000,000	(34,426,530)
Fund Balance, Beginning of Year	\$ 9,838,194	9,838,194	25,250,129	25,250,129	3,134,097	3,134,097	214,837,814	214,837,814
Fund Balance, End of Quarter	\$ 9,860,784	9,860,784	26,646,427	26,646,427	3,152,544	3,152,544	180,411,284	180,411,284



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 SECOND QUARTER FISCAL YEAR 2017

	General Fund (Corp Acct) -001		General Fund - Other (Noncorporate) Accounts							
	Budget	Actual	Special Reserve Acct -112		Emergency Reserve Acct - 113		PP Tax Freeze Acct - 114		SAO Domestic Violence - 223	
	Total Fiscal Year	Year-To-Date	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:										
Property Taxes	\$ 33,359,875	1,100,332	0	0	0	0	0	0	0	0
Other Taxes	24,548,596	8,245,289	0	0	0	0	0	0	0	0
Licenses and Permits	696,550	363,647	0	0	0	0	0	0	0	0
Grants	211,641	15,214	0	0	0	0	0	0	0	0
Charges for Services	14,300,068	6,425,274	0	0	0	0	0	0	0	0
Fines	2,965,420	326,801	0	0	0	0	0	0	0	0
Reimbursements	6,253,601	749,399	0	0	0	0	0	0	0	0
Interest	356,110	202,951	2,228	1,823	36,750	28,253	15,000	10,625	0	2,974
Miscellaneous	256,138	97,402	0	0	0	0	0	0	0	0
Cash on Hand	0	0	459,600	0	0	0	840,000	0	160,000	0
Total Revenues	\$ 82,947,999	17,526,309	461,828	1,823	36,750	28,253	855,000	10,625	160,000	2,974
Expenditures and Encumbrances:										
Personnel	\$ 63,210,221	30,387,814	0	0	0	0	0	0	456,105	169,276
Contractual Services	10,746,924	5,147,389	0	0	0	0	0	0	21,069	270
Commodities	5,115,436	2,088,966	0	0	0	0	0	0	1,615	0
Capital	0	45,030	0	0	0	0	0	0	0	0
Debt Service - Principal	0	0	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	1,134,597	0	299,228	0	36,750	0	15,000	0	0	0
Total Expenditures and Encumbrances	\$ 80,207,178	37,669,199	299,228	0	36,750	0	15,000	0	478,789	169,546
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,740,821	(20,142,890)	162,600	1,823	0	28,253	840,000	10,625	(318,789)	(166,572)
Other Financing Sources (Uses):										
Issuance of Bonds	\$				0	0	0	0	0	0
Premium on Bonds Sold					0	0	0	0	0	0
Transfers In	2,040,476	1,408,664	297,000	297,000	0	0	0	0	318,789	318,789
Transfers Out	4,781,297	4,781,297	459,600	459,600	0	0	840,000	840,000	0	0
Total Other Financing Sources (Uses)	\$ (2,740,821)	(3,372,633)	(162,600)	(162,600)	0	0	(840,000)	(840,000)	318,789	318,789
Less Encumbrances included above:										
Contractual Services	\$	133,423		0	0	0	0	0	0	0
Commodities		138,965		0	0	0	0	0	0	0
Capital		27,838		0	0	0	0	0	0	0
Contingency and Other		0		0	0	0	0	0	0	0
Total Encumbrances included above		300,225		0		0		0		0
Net Change in Fund Balance	\$ 0	(23,215,298)	0	(160,777)	0	28,253	0	(829,375)	0	152,217
Fund Balance, Beginning of Year	\$	50,746,814		467,069		0	4,898,351	0	2,640,708	0
Fund Balance, End of Quarter	\$	27,531,517		306,291		4,926,605		1,811,333		485,156



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GENERAL FUNDS
 SECOND QUARTER FISCAL YEAR 2017

	General Fund - Other (Noncorporate) Accounts								Total General Fund Accts	
	Environmental Pros Acct - 224		Economic Development Acct - 400		Cost Share Drainage Acct -405		Public Bldg Comm Acct -601		Budget	Actual
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:										
Property Taxes	\$ 0	0	0	0	0	0	0	0	33,359,875	1,100,332
Other Taxes	0	0	0	0	0	0	0	0	24,548,596	8,245,289
Licenses and Permits	0	0	0	0	0	0	0	0	696,550	363,647
Grants	0	0	0	0	0	0	0	0	211,641	15,214
Charges for Services	0	0	0	0	0	55,000	0	0	14,300,068	6,480,274
Fines	0	0	0	0	0	0	0	0	2,965,420	326,801
Reimbursements	0	0	0	0	0	0	0	0	6,253,601	749,399
Interest	0	628	345	1,007	500	2,824	15,000	12,344	425,933	263,430
Miscellaneous	0	0	0	0	0	0	0	0	256,138	97,402
Cash on Hand	0	0	157,988	0	467,206	0	0	0	2,084,794	0
Total Revenues	\$ 0	628	158,333	1,007	467,706	57,824	15,000	12,344	85,102,616	17,641,787
Expenditures and Encumbrances:										
Personnel	\$ 68,257	33,659	27,409	0	0	0	0	0	63,761,992	30,590,749
Contractual Services	1,951	0	130,524	57,721	215,000	103,533	0	0	11,115,468	5,308,913
Commodities	0	0	400	0	0	0	0	0	5,117,451	2,088,966
Capital	0	0	0	0	270,000	30,636	0	0	270,000	75,666
Debt Service - Principal	0	0	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0	0	0	0	0
Contingency and Other	0	0	0	0	0	0	15,000	0	1,500,575	0
Total Expenditures	\$ 70,208	33,659	158,333	57,721	485,000	134,169	15,000	0	81,765,486	38,064,294
Excess (Deficiency) of Revenues Over Expenditures	\$ (70,208)	(33,031)	0	(56,713)	(17,294)	(76,346)	0	12,344	3,337,130	(20,422,507)
Other Financing Sources (Uses):										
Issuance of Bonds	\$								0	0
Premium on Bonds Sold									0	0
Transfers In	70,208	70,208	0	0	17,294	0	0	0	2,743,767	2,094,661
Transfers Out	0	0	0	0	0	0	0	0	6,080,897	6,080,897
Total Other Financing Sources (Uses)	\$ 70,208	70,208	0	0	17,294	0	0	0	(3,337,130)	(3,986,236)
Less Encumbrances included above:										
Contractual Services	\$	0		0		95,542		0	0	228,964
Commodities		0		0		0		0	0	138,965
Capital		0		0		10,165		0	0	38,003
Contingency and Other		0		0		0		0	0	0
Total Encumbrances included above		0		0		105,707		0		405,932
Net Change in Fund Balance	\$	0	37,177	0	(56,713)	0	29,361	0	12,344	(24,002,810)
Fund Balance, Beginning of Year	\$	67,617		191,158		514,078		2,079,570		61,938,304
Fund Balance, End of Quarter	\$	104,794		134,445		543,439		2,091,914		37,935,494



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 SECOND QUARTER FISCAL YEAR 2017

	Debt Service Funds					
	Motor Fuel Tax - 620		Transit Sales Tax - 621		Recovery Zone Bond - 622	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Reimbursements	0	0	0	0	813,655	295,267
Interest	24,054	20,564	0	968	7,714	6,521
Miscellaneous	0	0	0	0	0	0
Cash on Hand	0	0	0	0	0	0
Total Revenues	\$ 24,054	20,564	0	968	821,369	301,788
Expenditures:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	0	0	0	0	500	450
Commodities	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Debt Service - Principal	2,705,000	2,705,000	0	0	680,000	680,000
Debt Service - Interest	717,807	394,406	0	0	197,408	197,408
Debt Service - Requirement	98,047	0	0	0	0	0
Contingency and Other	0	0	0	0	14,115	0
Total Expenditures	\$ 3,520,854	3,099,406	0	0	892,023	877,858
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,496,800)	(3,078,842)	0	968	(70,654)	(576,069)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	3,496,800	3,496,800	0	0	70,654	51,339
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 3,496,800	3,496,800	0	0	70,654	51,339
Net Change in Fund Balance	\$ 0	417,958	0	968	0	(524,731)
Fund Balance, Beginning of Year	\$ 3,166,058			163,142		4,023,806
Fund Balance, End of Quarter	\$ 3,584,016			164,110		3,499,076



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN DEBT SERVICE FUNDS
 SECOND QUARTER FISCAL YEAR 2017

	Debt Service Funds			
	JJC/AJC Refunding - 623		Total Debt Service Funds	
	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:				
Property Taxes	\$ 0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Grants	0	0	0	0
Charges for Services	0	0	0	0
Fines	0	0	0	0
Reimbursements	0	0	813,655	295,267
Interest	19,053	16,344	50,821	44,398
Miscellaneous	0	0	0	0
Cash on Hand	0	0	0	0
Total Revenues	\$ 19,053	16,344	864,476	339,665
Expenditures:				
Personnel	\$ 0	0	0	0
Contractual Services	350	350	850	800
Commodities	0	0	0	0
Capital	0	0	0	0
Debt Service - Principal	1,840,000	1,840,000	5,225,000	5,225,000
Debt Service - Interest	642,000	642,000	1,557,215	1,233,814
Debt Service - Requirement	131,103	0	229,150	0
Contingency and Other	0	0	14,115	0
Total Expenditures	\$ 2,613,453	2,482,350	7,026,330	6,459,614
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,594,400)	(2,466,006)	(6,161,854)	(6,119,949)
Other Financing Sources (Uses)				
Issuance of Bonds	\$ 0	0	0	0
Premium on Bonds Sold	0	0	0	0
Transfer to Escrow Agent	0	0	0	0
Transfers In	2,594,400	2,594,400	6,161,854	6,142,539
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	\$ 2,594,400	2,594,400	6,161,854	6,142,539
Net Change in Fund Balance	\$ 0	128,394	0	22,590
Fund Balance, Beginning of Year	\$ 2,485,188			9,838,194
Fund Balance, End of Quarter	\$ 2,613,582			9,860,784



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
SECOND QUARTER FISCAL YEAR 2017

	Capital Projects Funds					
	Capital Projects - 500		Longmeadow Bond Const - 515		Combined SSA & SBA*	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	33,639	889
Other Taxes	125,000	111,044	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Reimbursements	0	0	0	0	2,290	0
Interest	27,000	42,022	0	0	0	224
Miscellaneous	0	0	0	0	0	0
Cash on Hand	1,147,292	0	0	0	0	0
Total Revenues	\$ 1,299,292	153,066	0	0	35,929	1,113
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	150,000	103,016	0	0	2,247	0
Commodities	0	0	0	0	0	0
Capital	2,201,897	605,681	9,925,600	0	0	0
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	19,384,400	0	68	0
Total Expenditures and Encumbrances	\$ 2,351,897	708,697	29,310,000	0	2,315	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,052,605)	(555,632)	(29,310,000)	0	33,614	1,113
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	30,000,000	0	0	0
Transfers In	1,093,458	1,000,000	0	0	0	0
Transfers Out	40,853	0	690,000	0	33,614	0
Total Other Financing Sources (Uses)	\$ 1,052,605	1,000,000	29,310,000	0	(33,614)	0
Less Encumbrances included above:						
Contractual Services	\$ 76,680	0	0	0	0	0
Commodities	0	0	0	0	0	0
Capital	159,037	0	0	0	0	0
Total Encumbrances included above	235,717	0	0	0	0	0
Net Change in Fund Balance	\$ 0	680,085	0	0	0	1,113
Fund Balance, Beginning of Year	\$ 6,552,955	0	(0)	0	37,817	0
Fund Balance, End of Quarter	\$ 7,233,041	0	(0)	0	38,930	0

* All SSA & SBA Funds are combined for this report.



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CAPITAL PROJECTS FUNDS
SECOND QUARTER FISCAL YEAR 2017

	Capital Projects Funds					
	Transportation Capital - 540		Combined Impact Fees		Total Capital Projects Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 0	0	0	0	33,639	889
Other Taxes	0	0	0	0	125,000	111,044
Licenses and Permits	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Charges for Services	0	0	1,655,000	1,046,255	1,655,000	1,046,255
Fines	0	0	0	0	0	0
Reimbursements	565,794	138,064	76,266	68,059	644,350	206,123
Interest	25,000	28,967	37,850	84,694	89,850	155,907
Miscellaneous	0	0	0	0	0	0
Cash on Hand	2,747,122	0	3,393,900	0	7,288,314	0
Total Revenues	\$ 3,337,916	167,031	5,163,016	1,199,008	9,836,153	1,520,218
Expenditures and Encumbrances:						
Personnel	\$ 0	0	0	0	0	0
Contractual Services	921,185	1,975,753	424,401	697,077	1,497,833	2,775,846
Commodities	0	0	0	0	0	0
Capital	2,416,731	1,361,039	4,655,865	1,914,251	19,200,093	3,880,971
Debt Service - Principal	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0
Debt Service - Requirement	0	0	0	0	0	0
Contingency and Other	0	0	0	0	19,384,468	0
Total Expenditures and Encumbrances	\$ 3,337,916	3,336,792	5,080,266	2,611,328	40,082,394	6,656,817
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	(3,169,761)	82,750	(1,412,319)	(30,246,241)	(5,136,599)
Other Financing Sources (Uses)						
Issuance of Bonds	\$ 0	0	0	0	0	0
Premium on Bonds Sold	0	0	0	0	30,000,000	0
Transfers In	0	0	0	0	1,093,458	1,000,000
Transfers Out	0	0	82,750	0	847,217	0
Total Other Financing Sources (Uses)	\$ 0	0	(82,750)	0	30,246,241	1,000,000
Less Encumbrances included above:						
Contractual Services	\$	1,395,448		513,970		1,986,098
Commodities		0		0		0
Capital		1,361,039		2,026,724		3,546,800
Total Encumbrances in year to date expenditures		2,756,487		2,540,694		5,532,897
Net Change in Fund Balance	\$ 0	(3,169,761)	0	(1,412,319)	0	(4,136,599)
Fund Balance, Beginning of Year	\$	5,085,542		13,573,814		25,250,129
Fund Balance, End of Quarter	\$	4,672,268		14,702,188		26,646,427



TERRY HUNT, KANE COUNTY AUDITOR
 KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
 BOND ACTIVITY FISCAL YEAR 2017
 SECOND QUARTER FISCAL YEAR 2017

Long Term General Obligation Bonds and Debt Certificates

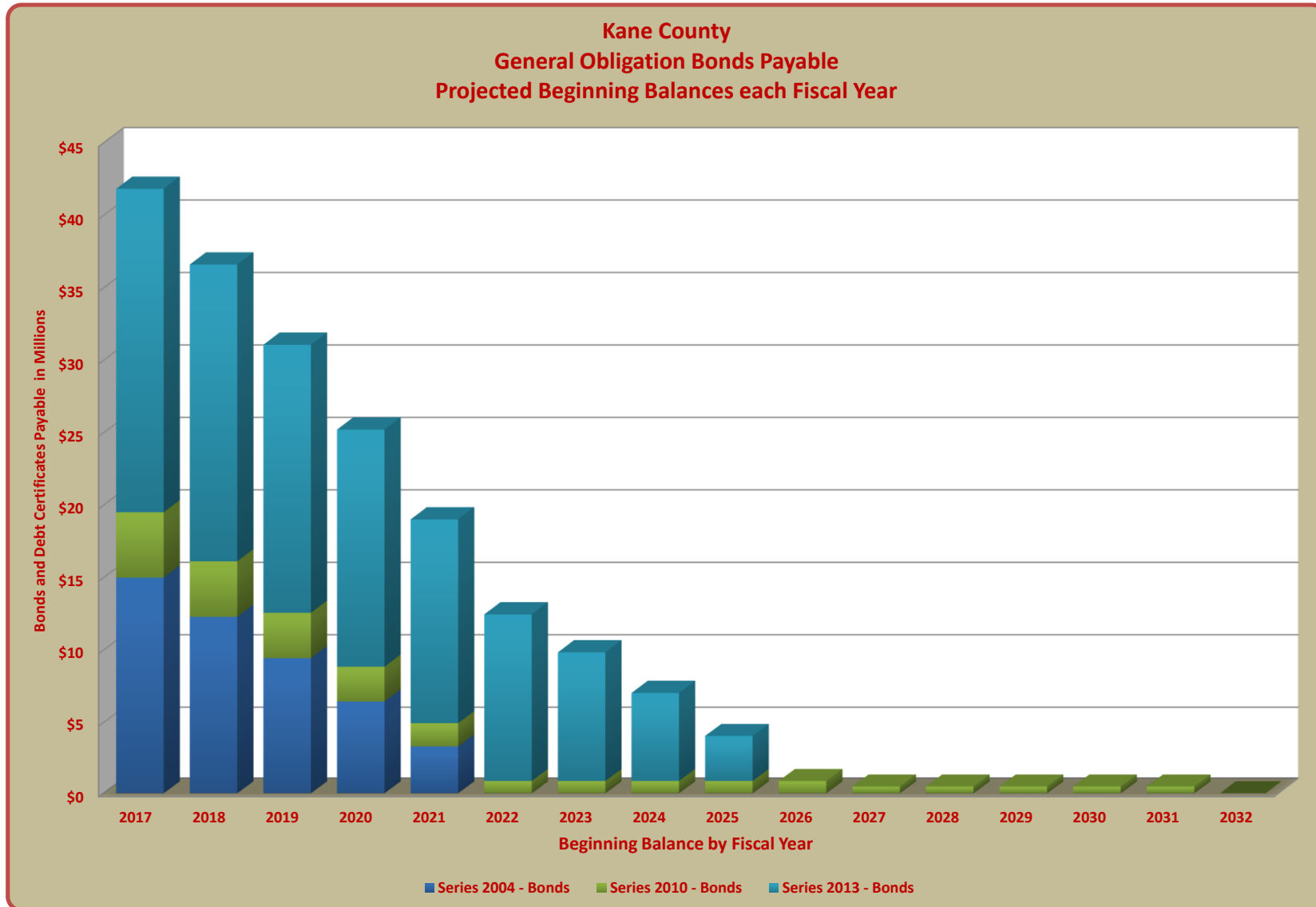
	Balance Dec. 1, 2016	Additions	Retirements	Refunding	Balance Nov. 30, 2017
General Obligation Bonds Payable:					
Series 2004 - G.O. Refunding Bonds	\$ 15,025,000		2,705,000		12,320,000
Series 2010 - G.O. Alt Rev. Bonds	4,510,000		680,000		3,830,000
Series 2013 - G.O. Alt. Rev. Bonds	22,320,000		1,840,000		20,480,000
Total General Obligation Bonds Payable	\$ 41,855,000	0	5,225,000	0	36,630,000

Remaining Payment Schedule

	Remaining Current Fiscal Year		Fiscal Years 2018 - 2021		Beyond Fiscal Year 2020		Balance Principal
	Principal	Interest	Principal	Interest	Principal	Interest	
General Obligation Bonds Payable:							
Series 2004 - G.O. Refunding Bonds	\$ 0	0	9,000,000	1,247,663	3,320,000	87,150	0
Series 2010 - G.O. Alt Rev. Bonds	0	0	2,960,000	493,219	870,000	361,448	0
Series 2013 - G.O. Alt. Rev. Bonds	0	0	8,865,000	1,949,475	11,615,000	725,625	0
Total General Obligation Bonds Payable	\$ 0	0	20,825,000	3,690,356	15,805,000	1,174,223	0



TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
PROJECTED GENERAL OBLIGATION BONDS PAYABLE
SECOND QUARTER FISCAL YEAR 2017





TERRY HUNT, KANE COUNTY AUDITOR
KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS
SECOND QUARTER FISCAL YEAR 2017

	Governmental Funds		Proprietary Funds		Total Countywide Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Revenues:						
Property Taxes	\$ 55,064,652	1,812,234	0	0	55,064,652	1,812,234
Other Taxes	56,780,596	19,131,205	0	0	56,780,596	19,131,205
Licenses and Permits	2,226,700	1,582,318	0	0	2,226,700	1,582,318
Grants	7,586,100	7,298,640	0	0	7,586,100	7,298,640
Charges for Services	26,670,970	12,135,502	4,000	3,992	26,674,970	12,139,494
Fines	4,436,045	1,092,827	0	0	4,436,045	1,092,827
Reimbursements	24,533,969	2,884,642	25,000	2,076	24,558,969	2,886,718
Interest	1,089,376	1,096,090	109,538	66,112	1,198,914	1,162,202
Miscellaneous	4,082,299	3,080,136	17,919,521	7,255,579	22,001,820	10,335,715
Cash on Hand	24,708,395	0	5,461,586	0	30,169,981	0
Total Revenues	\$ 207,179,102	50,113,594	23,519,645	7,327,759	230,698,747	57,441,352
Expenditures and Encumbrances:						
Personnel	\$ 101,600,734	49,076,213	212,108	109,040	101,812,842	49,185,253
Contractual Services	48,792,810	31,917,682	23,198,975	9,593,656	71,991,785	41,511,338
Commodities	8,894,319	4,164,062	24,600	12,204	8,918,919	4,176,266
Capital	49,192,388	15,209,037	0	0	49,192,388	15,209,037
Debt Service - Principal	5,225,000	5,225,000	0	0	5,225,000	5,225,000
Debt Service - Interest	1,557,215	1,233,814	0	0	1,557,215	1,233,814
Debt Service - Requirement	924,325	0	0	0	924,325	0
Contingency and Other	21,028,950	2,515,723	47,323	0	21,076,273	2,515,723
Total Expenditures and Encumbrances	\$ 237,215,741	109,341,531	23,483,006	9,714,900	260,698,747	119,056,430
Excess (Deficiency) of Revenues Over Expenditures	\$ (30,036,639)	(59,227,937)	36,639	(2,387,141)	(30,000,000)	(61,615,078)
Other Financing Sources (Uses):						
Issuance of Bonds	\$ 30,000,000	0	0	0	30,000,000	0
Premium on Bonds Sold	0	0	0	0	0	0
Transfer to Escrow Agent	0	0	0	0	0	0
Transfers In	14,229,567	12,319,531	124,324	124,324	14,353,891	12,443,855
Transfers Out	14,192,928	12,339,488	160,963	104,367	14,353,891	12,443,855
Total Other Financing Sources (Uses)	\$ 30,036,639	(19,957)	(36,639)	19,957	30,000,000	0
Less Encumbrances included above:						
Contractual Services	\$	14,532,285		51,286		14,583,571
Commodities		960,117		258		960,375
Capital		9,353,290		0		9,353,290
Contingency and Other		(24,329)		0		(24,329)
Total Encumbrances included above		24,821,364		51,544		24,872,908
Net Change in Fund Balance	\$ 0	(34,426,530)	0	(2,315,640)	0	(36,742,170)
Fund Balance, Beginning of Year	\$	214,837,814		19,888,995		234,726,809
Fund Balance, End of Quarter	\$	180,411,284		17,573,355		197,984,639